IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY

WP No. 17209 of 2006

Between :

Smt. D.Kamala .. Petitioner

And

The Secretary,
Regional Transport Authority,
Kakinada, East Godavari District .. Respondent

Dated : 11th September, 2006

ORAL ORDER : (per JC,J)

Writ Petition is filed with the prayer as follows :

> "For the reasons stated in the accompanying affidavit, it is prayed that this Hon'ble Court may be pleased to issue a writ, order or direction more particularly one in the nature of Writ of *Mandamus* declaring the action of the respondent in demanding the petitioner to pay a lumpsum amount of Rs.33,200/- towards life tax in respect of the Jeep bearing No. AP 05 TT 0875 on or before 31.7.2006 as being illegal, unjust, arbitrary and violative of Articles 14 and 21 of the Constitution of India, and to pass such other order or orders in the circumstances of the case."

The petitioner claims to be the owner of Jeep

bearing No. AP 05 TT 0875. The petitioner also claims that he is running the said Jeep as a Tourist Cab. According to the petitioner, the petitioner was required to pay road tax once in three months. The petitioner understands that ***"but in view of recent policy of the Government, one has to pay 8% of the total cost of the vehicle in lumpsum towards the life tax and the said amount should be paid on or before 31.7.2006 as per the above policy,..."*.** He complains that the respondent demanded Rs.33,200/- and therefore the present writ petition with the prayer as extracted above.

Obviously the petitioner is not aware of the law. The State of Andhra Pradesh promulgated Ordinance 6 of 2006 which authorize the collection of life time tax on the various categories of vehicles mentioned therein. The vehicle which the petitioner claims to be the owner is one of the categories of vehicle which is liable for such life time tax. Merely because the petitioner chose not to check up the relevant law or chose to ignore it because it suits his convenience, the law does not cease to operate. We do not see any merits in the writ petition and the same is dismissed at the admission stage.

(J.CHELAMESWAR, J)

(M.VENKATESWARA REDDY,J)

11th September, 2006.

Knk